52

G R S App F IX 4]

1943 -

File No 35-43

Previous References
ml 40-42(316)
ml 141-41(5,6,8,11,13)

(ml)

Serial Nos 2,3

Later References
ml 35-44-56

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for August 43

SUBJECT

Budget estimates of the Shimoga Town Municipality for 43-44

L 1419-20 dt 3-8-43

To The Deputy Commissioner Shimoga
& Comptroller

by hand 10/8

Budget of Shemoga Town Municipality for 1943-44

Continuation Sheet Memo File No / Current No 40 of 42 Page 468/1

46)

From the Deputy Comr, Shemoga Dt
No MS PA 56/42-43 of 15-7-43

Forwards with his review the budget estimate of the Shemoga Municipality for 1943-44.

Subd with a draft go

HHR 28/7/43

Shemoga is a Dist Head Qrs Town with its financial Condition is most unsatisfactory The normal expdre is much more than the normal income & the closing balance is a heavy minus figure of Rs 16,555 Arrears of mn taxes & other taxes to be collected amount to Rs 25,764 Mn H Cl has to discharge heavy arrears on acct of the water supply charges, which it has been ordered to pay in instalments

A draft go is put up for approval

Lawley 28/7/43

Things are, no doubt, unhappy in this Municipality & arrears are not being collected The DC may be requested to pay personal attention

Draft may be approved

Lawley 28-7-43

Approved HHR 28/7/43

WD 1140-GPR—50 000—5-11-42

SECY L DEPT 968 28/7/43 1st COVT

OFFICE OF THE MINISTER FOR L S G & P H Dt 29 7 43 R 800

TYPING SECTION JULY 1943 GEN & REV SECTT

To,
The D e Shungu Dist
ac Comptroller
No L 1419-20/ 3-8-43
Sam Items the budget estimate
with certain observations

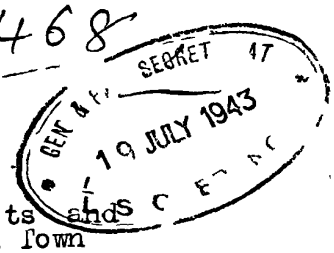
Bmn
14/8

Mr 35-43-2

No M3 Per A 54/42-43
Encls Budget estimates, Resolution copy, Explanatory note, 4 statements

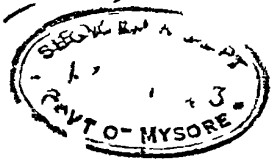
Office of the Deputy Commissioner
Shimoga District,
Shimoga dated the 15th July 1943

468



To

The Secretary to Government,
Law Department,
Bangalore



Subject - Budget estimates of Receipts and expenditure of the Shimoga Town Municipality for 1943-44

(Mr 40-42-6)

Sir,

I have the honour to forward herewith the Budget estimates of Receipts and Expenditure for the Shimoga Town Municipality for the year 1943-44, and to state as follows -

The Municipal Council propose to start with an opening balance of minus Rs 6,424/- and expect to realise an income of Rs 1,76,038/- under all the heads Against total income of Rs 1,69,614/- the Council propose to spend a sum of Rs 1,90076/- leaving a balance of minus 20462/- at the end of the current year 43-44 The actual closing balance at the credit of the Municipality as per figures available in the District Treasury Shimoga, at the end of June 1943, was Rs 17102-8-0 (or Rs 17103/- in round figures) This is therefore adopted as the opening balance for 1943-44

Receipts.

A Municipal Rates and Taxes.

(1) Octroi Against the sanctioned Budget provision of Rs 27,000/- for the year 42-43, under this head, an enhanced provision of Rs 34000/- has been proposed for the current year 43-44 Under the revised estimate column for 42-43, Rs 34000/- has been furnished It is explained by the Municipal President that the increased provision proposed for the current year, is due to the fact that the trade under octroiable commodities has increased and that effective check and close supervision is exercised against the smuggling of dutiable articles In view of this, the enhanced provision of Rs 34000/- for the year 43-44, may be retained

A (2) Taxes on Buildings and lands The provision of Rs 16000/- proposed under the head A (2) Taxes on buildings and lands for the current year, may be allowed to stand, in view of the fact that the assessment on buildings and lands is to be revised during the current year

C.(2) Sale proceeds of lands A provision of Rs 60000/- has been proposed under this head for the current year, as against the sanctioned Budget Provision of Rs 30000/- for the year 1942-43 Rs 1500/- has been shown under receipt column of the revised estimate f for 1942-43, It has been explained by the Municipal President in para 7 page 1 of his explanatory note (enclosed herewith) that the Municipal Council, expect to realise the proposed sum of Rs 60000/- by the disposal of the 'old Shandy Maidan' to the Education Department and from the sale of sites to be newly acquired in 'Hosamane Extension of the Town The question of purchasing the old shandy maidan for the use of the Education Department is under the consideration of Government As regards the site to be formed in the Hosamane Extension the question of acquiring certain Revenue survey numbers for the formation of the extension is under correspondence The question of acquiring the land and formation of sites thereon may take some time The shandy maidan has been estimated at only Rs 30,000/-

In view of these facts, the provision of Rs 60000/- may be reduced to Rs 35,000/-

Fs - Public Debt

Under this head, a sum of Rs 3000/- only under F (2) deposits has been proposed for the year 43-44 The Municipal Council have not proposed any amount under Education Cess (to be realised during the current year 43-44) The levy of Education Cess at 0-2-0 per rupee on house and landed and profession taxes is obligatory in Municipalities in pursuance of G O No E 1358-71 Edn 195-40-2 dated 16th October 1941 The Municipal Council have not explained this omission In view of the existing Government Orders on the subject, a provision viz , Rs 2,225/- has been included by this office as receipts under the head F 4 other items - Education Cess for the current year 1943-44 This may kindly be retained

The other items are small and call for no remarks With the above modifications the total receipts work up to Rs 1,50,303/- as against Rs 1,76,038/- proposed by the Municipal Council

Expenditure

A (2) Municipal Office

(a) Salary of establishment - Against the sanctioned Budget provision of Rs 2196/- under this head for the year 1942-43 an enhanced provision of Rs 3504/- has been proposed for the current year It is explained by the Municipal President that the increased provision is due to the fact that provisions have been made for the payment of dearness allowance to the wholetime employees and towards the entertainment of a Municipal Daffedar to the Office on a pay of Rs 12/- p m with effect from the current year 43-44 The dearness allowance will be paid in accordance with the instructions to be received from Government from time to time As to the entertainment of a Municipal Daffedar the question will be examined on receipt of proposals in this respect and orders of Government will be obtained in due course The enhanced provision of Rs 3504/- may be retained subject to its utilisation after obtaining the required sanction therefor

A (2) (c) Contingencies The enhanced provision of Rs 250/- proposed under this head may be reduced to Rs 120/- as per sanctioned scale of expenditure (vide Rule 319 M A M)

A 2 (f) Miscellaneous Against the sanctioned Budget provision of Rs 913/- under this head, an enhanced provision of Rs 1660/- has been proposed for the current year It has been explained by the Municipal President (vide page 3 of his explanatory note) that the Municipal Council wants to introduce the preaudit system in this Municipality and hence enhanced provision has been made to meet a portion of the pay and allowances of the local auditors This proposal requires the sanction of Government as the system of obtaining in all the Municipalities (except the city Municipalities of Bangalore and Mysore concurrent audit) is the post audit system In view of this, the enhanced provision may be reduced to Rs 960/- and the existing system of post audit will be continued

A II Octroi Collection The sanctioned Budget Provision under this head for the year 42-43 was Rs 6290/- As against this the Municipal Council have proposed an enhanced provision of Rs 9024/- for the current year The Municipal President has explained that the increased provision viz , Rs 9024/- for 43-44 is due to the fact that provision has been made towards the payment of an enhanced rate of dearness allowance at Rs 6/- p m per individual and towards the enhancement of the pay of the present Octroi Inspector form Rs 35/- to Rs 40/- p m The proposal for revising the scale of pay of the

the Octroi Inspector has not yet been received in this office On receipt of the same, the question will be examined and the proposal will be submitted to Government for orders In view of this, the increased provision proposed under A II Octroi Collections-a-establishment-may be retained

A II (2) (a) other taxes Mohatarfa Taxes Establsihment

Under this head Rs 3714/- has been proposed for the current year, as against the sanctioned budget provision of Rs 2844/- ~~from~~ the year 1942-43 It is explained that the enhanced provision of Rs 3714/- proposed for the current year, is due to the fact that provision has been made towards payment of dearness allowance ard towards the entertainment of an additional Bill Collector on Rs 15/- p m , to cope up with the work of collecting Mohatarfa Tax The question of entertaining or otherwise of the additional Bill Collector, will be examined when proposal is received in this respect In view of the circumstances explained above, the enhanced provision may be allowed to stand, subject to its utilisation after obtaining the required sanction

As the Municipal Council have not made any provision to meet the pay and allowance of the Assessing Officer, a provision of Rs 450/- has been included for the purpose, and the provision of Rs 3714/- proposed by the Municipal Council is enhanced to Rs 4164/- The revision of assessment on Buildings and lands in this Municipality has to be taken ~~in this Municipality~~ during the year, by an assessing Officer to be appointed by Government for this purpose The provision of Rs 450/- proposed ~~by~~ for the purpose may be allowed to stand

B (2) Public Safety-Lighting The enhanced provision of Rs 11800/- proposed under this head for the current year 43-44 may be retained, in view of the fact that the Municipal Council, Shimoga propose to increase the number of electric (street) lights to afford adequate lighting facility to the Public

D Public Works Against the sanctioned Budget provision of Rs 24000/- under this head for the year 42-43 an enhanced provision of Rs 37940/- has been proposed for the current year, 43-44 It has been explained by the Municipal Presadent, that ~~xix~~ this enhanced provision is necessary to take up the several public works (vide details furnished in the explanatory note of the Municipal President, enclosed herewith for kind perusal) It has to be noted that the Shimoga Town Municipality has to pay heavy amounts towards the arrears of water supply maintenance charges, and the ~~payment~~ repayment of several loan instalments due to Government To make due provisions for these items it appears necessary to curtail the abnormal expenditure under Public Works The enhanced provision of Rs 37940/- proposed may be reduced to Rs 32940/-

E 9 Water Supply Government in their order No L 8938-41/M1 141-41-13 dated 6th March 1943 have ordered that the Shimoga Town Municipal Council should make due provision towards the payment of annual maintenance charges both towards the current and towards the payment of arrear charges amounting to Rs 86241-2-1 from the year 43-44 The entire arrears, have been ordered to be paid in ten annual instalments commencing from the year 1943-44 In view of this the provision of Rs 34913/- proposed under E-9- Water Supply to meet the current charges, Rs 26288/- and the arrears Rs 8625/- (first instalment) may be retained

H 4 Miscellaneous A sum of Rs 835/- has been proposed under this head for payment of several contributions of the optional nature, such as, towards Hindi Prachar Sangha, Local Scout Association, Local Vyayamasala institution etc , may be retained, subject to its utilisation after obtaining the required sanction, whereever it is required by rules

I Public Debt Under the head, the Municipal Council have proposed a sum of Rs 31564/- for the current year The Municipal Council have not made ~~any~~ provision for payment of the Education Cess (to be collected during the year) As explained under I (4) Public Debt, under receipt side of the budget, Rs 2225/- has been included under

I (4) (public debt) Education Cess, on the expenditure side also and the provision of Rs 31,564/- is enhanced to Rs 33789/- In the circumstances explained the enhanced provision of Rs 33,789/- may be retained

The other variations are small and call for no remarks With the modifications suggested above, the total receipts and expe diture would stand as follows -

Receipts		Expenditure	
Budget Head	Total receipts	Budget Head	Total Expr
A	Rs 85,650/-	A	Rs 24085/-
B	850/-	B	11800/-
C	57,308/-	C	--
D	--	D	32940/-
E	1,270/-	E	74115/-
F	5,225/-	F	--
		G	650/-
		H	9542/-
		I	33789/-
Total	Rs 1,50,303/-	Total expenditure	Rs186921/-

1	Opening Balance for the year 43-44 as per balance of the District Treasury	Rs 17,103- 0-0
2	Total receipts (as worked out in this office)	Rs1,50,303-0-0
3	Grand Total	Rs1,67,406-0-0
4	Total expenditure	Rs 1,86,921-0-0
5	Closing balance	Minus Rs19,515-0-0

The normal receipts and expenditure would be as follows -

Total Receipts Rs 1,50,303/-

Deduct extraordinary items Rs 40,265/-

1) Sale proceeds of lands Rs 35000/-
2) Interest on investments Rs 40/-
3) Debt Head Rs 5225/-

Total Rs 40265/-

Normal receipts Rs 1,10,038/-

Total expenditure Rs 1,86,921/-

Deduct extraordinary items - Rs 49,414/-

1) Municipl quota due towards drainage scheme of Durgigudi extension Rs 7000/-
2 First instalment towards the repayment of the arrears of water supply maintenance charges Rs 8625/-
3 Debt Head Rs 33789/-

Total Rs Rs 49,414/-

Normal expenditure Rs 1,37,507/-

Due provision has been made for the payment of several contributic and annuity amount due ~~xx~~ on the loans, due to Government Departments The normal expenditure is in excess of the normal receipts The closing balance will be Minus Rs 19,515/- at the end of the year 43-44

The Budget Estimates as proposed above may kindly be sanctioned

G e n e r a l It is necessary that the Municipality should take steps to improve the finarcial condition It is also necessary that savings in expenditure should be effected by reduction of all avoidable expenditu ard by strict observance of economy The Municipal Council should make all possible efforts to improve the financial position by collecting the heavy outstanding under Kohatarfa and other miscellaneous taxes

The necessary statements are herein enclosed

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

DSU

EXTRACT FROM THE PROCEEDINGS OF THE SHIMOGA TOWN MUNICIPAL COUNCIL AT ITS SPECIAL ADJOURNED GENERAL MEETING HELD ON 7-6-1943 AT 6 30 A M

Subject No 193

ಕಾ ನಂ 2043 ರಲ್ಲಿನಡೆದ ಮ್ಯಾನೇಜಿಂಗ್ ಕಮಿಟಿಯಲ್ಲಿ 43 44ನೆಸಿಕಾಲಕ್ಕೆ ಬಡ್ಜೆಟ್ಟಿನಲ್ಲಿ ಮೇ ಅಸಿಸ್ಟೆಂಟ್ ಸ್ಯಾನಿಟರಿ ಇನ್ಸ್‌ಪೆಕ್ಟರ್ ಹುದ್ದೆಯನ್ನು ಬಿಟ್ಟು ಮಿಕ್ಕ ಹುದ್ದೆಗಳನ್ನು ಮಂಜೂರು ಮಾಡಿರುವುದನ್ನು ಪರಿಶೀಲಿಸಿ ಮಂಜೂರಾತಿ ಕೊಡುವಂತೆ ಕೋರಿದೆ

No 1 Sanctioning the posts of a Daffedar on Rs 12/- per month for the Office as the post is very necessary

Resolution - May be sanctioned as the same is found to be very necessary in view of the increase in work

No 2 Letter No M 3 PL 311 C 2047/42-43 da-ted 23-3-43 from the Deputy Commissioner forwarding copy of a letter from the Director of Public Health, requesting to provide at least a sum of Rs 150/- in the Budget for expenditure under Food Analysis

Resolution - May be sanctioned

No.3 Increasing the allotment (under Expenditure) during 43-44 than the allotments sanctioned during 1942-43 as detailed below Resolution May be sanctioned

	42-43	43-44
1) Office , Contingency	Rs 120	250
2) Local Audit Charges	Rs 300	1,000
Resolution -/Owing to the rise in cost,- (1) (2) As preaudit system is to be introduced		
3) Pensionery Contribution	Rs 1,800	2,103
4) Street Electric Charges	Rs10,000	11,000
5) Original works, for payment of Rs 7,000/- towards Durgigudi Sub Soil Drainage	9,100	17,000
(As per programme and as Rs 7,000/- is to be paid towards Sub Soil Drainage, Durgigudi)		
6) Repairs (as per list)	8,000	8,000

Subject Nos I to 3 (4) approved

	42-43	43-44	
) Compensation (As per list of properties to be required)	5,000	7,000	Subject Nos 5 to 11 and Subject No 4 from (a) to (g) are approved
8) Cart hire charges engaged for Public Works as per present rates	720	840	
9) Water maintenance charges	26,242 10,000	26,283	
10) Loans	22,188	28,564	
11) Cost of Cycle Badges as the cost has risen	200	350	
No 4 Providiing extra expenditure in the Budget for 43-44			
Resolution - May be sanctioned			
(a) Clothing charges to Municipal employees (for peons in the Municipal Office)		250	
(b) For Belts & Badges to peons		50	This may be deleted
(c) Painting Door Nos		200	This may be sanctioned
(d) Radio repairing charges		150	
(e) Allowance to Veterinary Inspector		120	
(f) Payment of arrears of water supply maintenance charges @ 1/10 of 86,241-2-1 as per G O No L 8938-41 Ml 141-41-13 dated 6-3-43)		8,624	
Resolution - May be sanctioned			
(g) Contribution towards Hindi Prachar Sangha (to encourage the learning of Hindi)		60	
No 5 Granting Scholarships to selected students from the Municipal Funds to the Sri Jayachamarajendra Occupational Institute in Bangalore			మూడు సూరు రూపాయలు ఇవ్వవచ్చు 1943 4 కి కూడుకి మంజూరు చేయవచ్చు చేర్చనక్కరలేదు
Resolution - In the circumstances, this is not now possible for this Municipality			

No 6 Sanctioning the Budget for 43-44 may be sanctioned as follows -

	Receipts		Expenditure
A	85,650	A	23,602
B	850	B	12,000
C	75,412	C	-
D	-	D	37,706
E	1,270	E	70,519
F	5,000	F	90
		G	710
		H	8,902
		I	33,564
	1,68,182		1,87,093
O B	-7,771	C B	-26,682
Grand Total	1,60,411		1,60,411

The Budget may be sanctioned as follows -

	Receipts		Expenditure
A	85,650	A	24,465 O B -6424
B	850	B	11,800Rts 1,76038
C	85,268	D	37,940
D	-	E	74,115 Exp 1,69,614 Exp 1,90,076
E	1,270	F	-
F	3,000	G	650 C B -20,462
		H	9,542
		I	31,564
	1,76,038		1,90,076

C Ramaseshaiah
President,
Shimoga Town Municipal Council

EXPLANTORY NOTE ON THE VARIATIONS BETWEEN THE BUDGET ESTIMATES OF 1943-44 AND THE SANCTIONED ESTIMATES FOR 1942-43

RECEIPTS

A1 Octroi A sum of Rs 34,000/- has been provided in the Budget for 1943-44 as against Rs 27,000/- for 42-43, the expected increase in the receipts by about Rs 7,000/- is owing to the increase in XX trade of Octroiable commodities, prevention of smuggling by proper supervision and vigilence

A2,6 and 7 Taxes on Buildings and lands, water tax and Lighting tax

Construction of new houses and improvement of existing ones has resulted in the increase of taxes on buildings and lands by about Rs 700/- The water tax and the lighting tax will be generally 50% and 25% respectively of the tax on building and lands

A3 Tax on Vehicles A sum of Rs 2600/- has been provided for 43-44 as against Rs 3,200/- for 42-43 As only a sum of Rs 2,600/- is expected next year as per revised Estimate for 42-43, the same sum has been provided

B1 Pound, Fine and Feeding Sums of Rs 600 and 200 respectively have been provided as against Rs 500 and 150 respectively for 42-43 The increase is according to the Revised Estimate for 1942-43

Sale of Stray Cattle A sum of Rs 100/- has been provided as against Rs 300 provided last year The former is in accordarce with the Revised Estimate for 42-43

C1 Rents on Buildings and lands A sum of Rs 1,900/- has been provided as against Rs 1,500/- for last year The increase is expected next year, as per Revised Estimate for 1942-43

C2 Sale proceeds of lands etc , The question of the disposal of the Old Shandy Maidan has not been settled yet The correspondence is pending between the Education Department and Government

Due to the present market rate it is surely expected that a sum not less than Rs.50,000/- from the disposal of the Shandy Maidan and the buildings and also the vacant land within the compound wall of the market as it is situated by the side of the important road Viz ,B H Road and also in the heart of the Town A sum of Rs 10,000/- is expected from the sale of sites newly acquired in Hosamane and other surrounding villages of the Town

C5 Water Service Fees The actual income during 41-42 is Rs 13,803 and the Revised Estimate for 42-43 will be about Rs 14,000/- In accordance with the expectation under this item for next year a sum of Rs.14,000/- has been provided Hence there is decrease of Rs 1,700/-

C6 Income from Market and Slaughter House and Mutton Stalls A sum of Rs 5,758/- as detailed in the margin has been provided for 1943-44 as against Rs 6,800/- for 1942-43 The sum now provided will be actual expectation for 1943-44

1	Market Rs	1,910/-
2	Vegetable Market.	660/-
3	Mutton Stalls	3,188/-

C 11 Fines A sum of Rs 100/- has been provided as against Rs 250/- for 42-43 This is in accordance with actual realisations during 1941-42 Hence the decrease of Rs 150/-

E Miscellaneous - Loss of Vehicle Tax According to the sanctioned scale, the amount fixed by Governmert is Rs 260/- per annum

EXPENDITURE

A2 Salary of Establishment A sum of Rs 3,504/- has been provided in the Budget for 1943-44 as against Rs 2,196/- for 1942-43 The increase is owing to the fresh appointment of one Office Daffedar on Rs 12/- per month or Rs 144/- per annum and to the payment of Dearness Allowance to the Officials and meanials at Rs.6/- each per month

A2 (c) Contingencies etc ,

		Sanctioned for 42-43	Proposed for 43-44	
I A2	(c) Contingency	Rs 120/-	Rs 250/-	The increase is due to the rise in price of articles in the market
	(e) Stationery	300/-	350/-	
II 1	(a) (c) Contingency	100/-	150/-	
	C Bicycle Badges	200/-	350/-	

A I (f) Local Audit Charges The Municipal Council wants to introduce the preaudit system in this Municipality and necessary proposals have been ~~x~~ sent to Comptroller The District Board has also agreed to meet it's quota Hence the increase

Clothing charges The peons in the Office have no uniform dress Hence provided

A II (1) (a) Pay of Octroi Establishment A sum of Rs 9024 has been provided for 43-44 as against Rs 7602 in the last year The increase is due to the enhancing the rate of Dearness Allowa-nce from Rs.3-8-0 to Rs 6/- each per month and the pay of Octroi Inspector to Rs 40/- ~~He~~ the Octroi Inspector has worked satisfactorily and has shown good progress in collection work So the Municipal Council has raised his pay

A II (2) Painting Door Numbers Door numbering in one Division has been finished and it is necessary to have it in the other three Divisions of the Town

A II (2)(a) Pay of Mohatarfa Establishment The increase is due to the enhancement of the rate of Dearness Allowance from Rs.3-8-0 to Rs 6/- each per mensem and the appointment of an additional Mutsaddy for the collection of water service fees As it finds difficult to the Bill Collectors to collect this in addition to the Mohatarfa ~~fees~~ and the public also feels difficult in this matter, and additional Bill Collector on Rs 15/- has been recommended

A III Pensions etc., The pensionery contribution on behalf of Medical Staff has to be paid including the Staff of the Municipality Hence the increase

Increase in the pay of the following Establishment is owing to the payment of Dearness Allowance to the Staff and others

		42-43	43-44	Difference
1	Office Establishment	2,836	3,504	668
2	Octroi "	6,290	9,024	2,734
3	Mohatarfa "	2,844	3,714	870
4	Public Works"	2,800	3,840	1,040
5	Conservancy "	12,372	17,844	5,472
6	Malarial "	1,500	1,536	36
7	Pay of Midwife	380	1,114	734
8	Vaccination Establishment	445	514	69
9.	Registrar of Births & Deaths	200	270	70
10	Garden Establishment	396	612	216
11	Pound "	306	450	144
12	Radio "	180	252	72
13	Choultry "	372	588	216
14	Market "	222	252	30
		31,143	43,514	12,371

B2. Street Electric Charges A sum of Rs.11,000/- has been provided for 43-44 as against Rs.10,000/- for 42-43 The increase is due to/providing of some necessary lights in the Town

390	Gooseneck lights of	60 C P	A sum of Rs 898-2-0 is being paid monthly or (Rs. 10,777-8-0 per annum)
13	Slung "	60 "	
12	" "	250 "	
11	Dwarf "	250 "	
12	Ornamental "	250 "	
3	Cluster "	-	

B2 Radio Repairing Charges A sum of Rs 150/- has been provided under this item The cost of spare parts has risen and the radio requires repairs then and there Hence this sum is -

continued

very necessary

D1 Original Works A sum of Rs 17,000/- has been provided in the Budget for 1943-44 as against Rs 9,100 for 1942-43 The increase is due to as follows -

Out of Rs 17,000/-, a sum of Rs 7,000/- has been provided for payment of Municipal contribution for the sub soil Drainage Scheme in Durgigudi Extension and the balance of Rs 1,000/- will be utilised for the construction of sylk pattern drains in Kariyappanakeri and other places and the construction of box drains in Park and culverts in Savarline Road etc , Hence the increase

D2 Repairs There are roads in this Town to a length of about 47 miles, most of the roads require immediate repairs and some of the tar roads require repairs Hence a sum of Rs 8,000 has been provided in the Budget for 1943-44 as against Rs 5,000/- Ferce the increase of Rs 3,000/-

D3 Compensa-tion The Municipal Council has sent up proposals for the acquisition of Revenue lands near Hosamane and other places, for the formation of new Extensions to the sweepers and other depressed classes And the Municipality has to pay compensation for the acquisition of properties for the formation of conservancy lanes etc , Hence a sum of Rs 7,000/- has been provided as against Rs 5,000/- for last year

E2 (c) Purchase of Dust bins A sum of Rs 200/- has been provided for the purchase of Dustbins as they are very necessary Hence provided

E3 (vi) Food Analysis Expenses As per letter dated 16-8-43 from the Director of Public Health requesting to provide a sum of Rs 150/- in the Budget for this expenditure, this has been provided

E6 Allowance to Veterinary Inspector The Municipal Council a t its General Meeting held on 24-12-42 resolved that an allowance of Rs.10/- per month be sanctioned A recommenda-tion

has been sent to the Deputy Commissioner on 26-12-42 for obtaining sanction of Government

E8 ℄ Hire charges of carts engaged for Municipal Gang work A sum of Rs 840/- has been provided for 43-44 as against Rs.720/- for 42-43 The increase is due to the hire charges fixed for 43-44 Two carts have been engaged at Rs 35/- each per month Hence the increase

E9 Water supply maintenance charges A sum of Rs 34913 has been provided for 43-44 Out of Rs 34,913, Rs 26,288 being the Estimate for the maintenance of water works during 43-44 (sanctioned Estimate for 42-43 Rs 25,382 + D A 906 = Rs 26,288)

Government having in their Order No L 8938-41 M1 141-41-13 dated 6-3-43 directing to pay the arrears of Rs 86,241-2-1 in ten equa-ted annual instalments with interest at 4½% per annum, 1/10 instalment of Rs 8,625/- has been provided for 1943-44

H Interest on loans A sum of Rs 7,019 has been provided for 43-44 under this head as follows -

	Interest on	
1	Water supply loan	Rs 2,750
2	Shandy Maidan loan	388
3	Arrears of water maintenance charges	3,881
		7,019

H4 Contributions:-

(1) Hindi Prachar Sangha The Municipal Council at its Meeting held on 17-5-43 sanctioned the payment of the contribution of Rs 60/- per annum

(2) Scholarships to students for sending to the Sri Jayachamarajendra Occupational Institute, Bangalore Rs 300/-

(3) Akshara Prachara Sangha Rs 250/-

(4) The Municipal Council at its meeting held on 7-6-43 has sanctioned the payment of contributions in respect of item Nos 2 &3

referred to above

I Public Debt

Loans A sum of Rs 28,564 as detailed below has been provided for 1943-44 as against Rs 22,188 for 1942-43

1	Water supply loan instalment	Rs 3,594/-
2	New Shandy Maidan loan	14,970/-
3	Food Grains Depot loan	10,000/-
	Total	28,564/-

C Ramaswamy Iyer

President,
Town Municipal Council,
Shimoga

K H

SHIMOGA TOWN MUNICIPALITY
ANNEXURE

Heads		Particulars of contribution (A)	Amount		
Expenditure	A	III Pensionary contribution etc ,	2,103	0	0
	E	(8) Maintenanance of Dispensaries			
		(1) Female Dispensary	333	0	0
		(2) Bhoopalam Subhadramma Maternity	1,568	0	0
		(3) Municipal Dispersary	1,586	0	0
		(4) Ayurvedic & Unani Dispensary	1,200	0	0
		(5) Veterinary Dispensary including contribution for repairs	162	0	0
		(6) Vaccine Lymph charges	175	0	0
		(7) Allowance payable for the inspection of Slaughter Houses	120	0	0
		(8) Local Audit charges	1,000	0	0
	F				
		(1) Contribution to the Electric Department	11,000	0	0
		(2) Maintenance charges for water supply	26,282	0	0
		(3) - Do - Arrears	8,625	0	0
		(4) Reading Room etc ,	650	0	0
		(5) Lady Mirza Ismail Milk Centre	120	0	0
		(6) Contribution to Indian Red Cross Society	25	0	0
		(7) Repayment of ~~Is~~ loans	28,564	0	0
		(8) Akshara Prachara Sangha	250	0	0
		(9) Baby show	50	0	0

C Ramaseshamy Setty

President,
Shimoga Town Municipal Council

SHIMOGA TOWN MUNICIPALITY

Statement showing the Assets and Liabilities of the Shimoga Town Municipal Council on the 30th June and for the three years ending 1943-44

Items	Budget for 43 44	Revised estimate for 42-43	Accounts for 41-42	
ASSETS				
Cash in the Treasury	- 20462	- 6424	8 282	
Investment in the Government Savings Bank	1617	1577	1468	
Advance recoverable	25543	25543	10528	
Total	6698	20696	20278	
LIABILITIES				
Water maintenance charges	84250	84250	84250	
Service head balance	67938	95041	72748	
Balance of loans	53004	81568	77162	
Deposits	3995	3995	5276	
Balance of special Fund	2849	2849	2849	
Total	212036	267703	244285	

C Ramakrishnamurthy

President,
Shimoga Town Municipal Council

SHIMOGA TOWN MUNICIPALITY

Statement showing the details of balances and investments of the Shimoga Town Municipality for the year

ITEMS	Opening balance for the current year	Revised estimates of receipts for the current year	Total	Revised estimates of expenditure for the current year	Revised estimates closing balance for the year	
Service heads -	72743	111 3000	38852	133593	95041	
Debt Heads	81030	37195	118225	29608	88617	
Total cash balance	8282	1,48,495	1,56777	1,63,201	- 6424	
Details of Debt						
a Loans	75162	10000	85162	3594	81568	
b Deposits	5276	3000	8276	3000	5276	
c Advances	10528	—	10528	15015	25543	
d Suspense						
e Govt Grant	9358	22000	31358	1109	30249	
f Sinking Fund						
g Public Improvement Fund						
h Water supply maintenance charges	86250	22000	108250	24000	84250	
j ~~Railway Cess~~ Edcn		1014	—	1014	—	
j Investments	1577	—	1577	40	1617	
k (Other items to be specified)	47	—	47	—	47	
Flood relief Fund	2849	—	2849	—	2849	

C Ramaswamy Setty
President,
Shimoga Town Municipal Council

SHIMOGA TOWN MUNICIPALITY

Statement showing the financial condition of the Shimoga Town Municipal Council for the year 43-44

INCOME	TOTAL INCOME	
Deduct extraordinary items		
Interest on investments	40-00	1,76038-00
Sale of Lands	60000-00	
Government Grant		
Government Grant as per Bombay Road Traffic and Taxes Regulation	260-00	63300-00
Loans and other public debt items	3000-00	
	NORMAL INCOME	1,12738-00

Total Expenditure Rs 1,90,976-00

Deduct Extraordinary Items				
Construction and improvement of Dispensary building including Hospital quarters	200	-		
Furniture	300	-		
Veterinary Contribution	162		-	
4 Loans and other public debt items	31664	-	-	57126-00
5 Law Charges	1000	-		
6 Provision for Original Works	17000	-	-	
7 Fairs and festivals	100	-	-	
8 Compensation	7000	-		
Normal Expenditure Rs.				

Result of Financial Review	The normal expenditure is within the normal income 132960-00
Percentage of expenditure on establishment to normal receipts	38 6y
Percentage of expenditure on public works to normal receipts	27 ·4
Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Council.	

C Ramakrishnamurthy Avl.

President,
Shimoga Town Municipal Council

M A M [1]—Rule 18]

BUDGET ESTIMATES

OF THE

Shimoga Municipality

for the year 1943 -1944

(Prescribed by G O Nos 9545 57—MI 138 12 10 dated 31st May 1913 and 2243 54—MI 138 12 1 dated 11th September 1921)

A —Abstract estimates of revenue and expenditure for the year 1943 —1944

Item	Estimate for the year 1943-44	Revised estimate for the current year 1942-43	Statement of the actuals for the current year 1942-43	Amount of the year 1941-42 (audited figures)	Difference between columns 10 and 11	Difference between columns 9 and 10	Item	Estimate for the year 1943-44	Revised estimate for the current year 1942-43	Statement of the actuals for the current year 1942-43	Amount of the year 1941-42 (audited figures)	Difference between columns 10 and 11	Difference between columns 9 and 10
1	2	3	4	5	6	7	8	9	10	11	12	13	14
R							E						
A Municipal taxes	85650	85150	78 25	80314			A General Administration	24465	20084	19223	17103		
B Rents and Sundry Accounts	850	1100	950	1270			B Public Safety	11800	10650	10850	15220		
							C Public works executed by PWD						
C Receipts from Municipal property duly apportioned to the various heads	85268	83492	57110	29670			D Drainage by Civil Department	37940	29746	240 0	153/3		
							E Public health and conservancy	74115	58880	15153/	43382		
D Grants and contributions							F Public Instruction	-		90	-		
							G Contributions and grants-in-aid (Private)	650	650	710	740		
E Miscellaneous	1270	1658	1751	810			H Miscellaneous	9542	13583	13542	4182		
F Public debt	3000	37195	5100	4815			I Public debt	31564	29608	27288	14783		
Total Receipts	176 38	148485	142936	116879			Total Expenditure	19 76	163201	247234	110648		
Opening Balance	-6424	82282	10616	2050			Closing Balance	20462	-6424	93682	82821		
Grand Total	169614	156777	153552	118929			Grand Total	169614	156777	153552	118929		

C Ramaswamy Naidu
Chairman
MUNICIPAL COUNCIL

B Statement showing the details of estimates of receipts for the year 1943 —1944

Items of receipts	Estimate for the ensuing year 1943—1944	Revised estimate for the current year 1942—1943	Sanctioned estimate for the current year 1942—1943	Accounts of past year 1941—1942 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
A Municipal Rates and Taxes—					
1 Octroi	34000	34000	27000	28159	
2 Taxes on buildings and lands	16000	16000	15300	19732	
3 Taxes on vehicles ~~and animals~~	2600	2600	3200	2490	
4 Taxes on professions and trades	1800	1300	1800	1300	
5 Tolls ~~and ferries~~	16000	16000	16000	15293	
6 Water tax	8000	8000	7650	6871	
7 Lighting tax	4000	4000	3825	3443	
8 Conservancy cesses (including scavenging and latrine rates)					
9 Miscellaneous—					
(a) Shop tax (b) Oil mill tax (c) Cart tax	3250	3250	3250	3026	
Total 9					
10 Other taxes (to be specified)					
Total A	85650	85150	78025	80314	
B Realizations under Special Acts—					
1 Pounds—					
Fines for cattle trespass	600	600	500	621	
Sale of stray cattle	100	100	300	384	
Refund of feeding charges	150	300	150	265	
Other items					
Total					

2 Public conveyances—					
Carriage license fees					
Fees for drivers badges					
Other items					
Total 2					
3 Other items (to be specified)					
Total B	850	1000	950	1270	
C Revenue derived from Municipal property and powers apart from Taxation—					
1 Rents of buildings lands etc	1900	1900	1500	1332	
2 Sale proceeds of lands and produce of lands etc—					
Sale of lands	60000	1500	30000	2699	
Sale of grass					
Sale of trees					
Amarayi	-				
Other items	-				
Total 2					
3 Conservancy receipts (other than taxes and rates)—	150	150	150	18	
Sale of manure night soil street refuse etc	-	-	-	20	
4 Sale proceeds of smuggled goods					
5 Fees and revenue from educational institutions—					
~~School fees~~ Water Sewerage fee	14500	14000	16200	13803	
Other receipts	-				
6 Fees and revenue from markets ~~and slaughter houses~~—	1910		~~6800~~		
Income from Vegetable markets	660	4000	6800	6733	
Income from slaughter houses + mutton Stalls	3188				
Total 6	-				

B Statement showing the details of estimates of receipts for the year 1943–1944–(*contd*)

Items of receipts	Estimate for the ensuing year 1943–1944	Revised estimate for the current year 1942–1943	Sanctioned estimate for the current year 1942–1943	Accounts of past year 1941–1942 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
7 Fees and revenue from tramway					
8 Notice and warrant fees and interest	20	20	50	44	
9 License fees –					
Firewood depots					
Charcoal depots					
Kerosene oil depots					
Brick kilns					
Pottery kilns					
Lime kilns					
Camphor boiling					
Dyers stalls					
Mutton stalls					
Beef stalls					
Erection of pendal					
Excavation of clay or earth					
Fire works					
Cart stands (private)					
Tobacco license fee					
Total 9 License fees	1500	1500	1720	1384	
10 Other fees—					
Fees for storage in Octroi koti—					
Octroi rahadari fees					
Baramarga fees					
Municipal cart stand fees	220	200	200	005–	

	Demurrage fees							
	Total 10	~~100~~		~~150~~		~~250~~	~~69~~	
11	Fines	100		150		250	109	
12	Interest on investments	40	-	72		40	37	
13	Land revenue and cesses							
14	Revenue from sewage farms							
15	Other items—							
	Sale of fish in tanks							
	Sale of fort stones							
	Sale of unserviceable articles					200	3306	
	Miscellaneous	1100	—	-				
	Total 15	——						
	Total C	85268		23492		57110	29670	
D	Grants and Contributions—							
1	From Government—							
	For road repairs							
	For sanitary purposes							
	For educational purposes							
	Purnaiya's Chattram feeding charges							
	Total 1	-						
2	From District Funds -							-
	For road repairs							
3	From other sources -							
	(a) Local Funds (General)		—					
	(b) Muzrai Funds							
	(c) Other sources (to be specified)—							
	Repairs of railway approach road Sringeri Mutt	----						
	Total 3			-				
	Total D	-					- —	

B Statement showing details of estimates of receipts for the year 1943—1944—(*concld*)

Items of receipts	Estimate for the ensuing year 1943—1944	Revised estimate for the current year 1942—1943	Sanctioned estimate for the current year 1942—1943	Accounts of past year 1941—1942 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
E Miscellaneous—					
Electric charges on vehicles	60	60	150	81	
1 Recoveries on account of services rendered to private individuals	—	—	—	—	—
2 Lapsed deposits	—	—	—	—	
3 Refunds and recoveries	260	521	651	130	
4 Other items (to be specified)					
Boring charges	100	100	100	102	
Chumbly collections	400	500	400	382	
Recoveries of overpayment of previous years	450	477	450	115	
Entertainment tax					
Total E	1270	1658	1751	810	
F Public debt—					
1 Loans	—	10000	—	—	
2 Deposits	3000	3000	5100	3290	
3 Advances	—	1181	—	586	
4 Other items (to be specified)					
Extraordinary	—	1014	—	939	
New extension receipts (Bangalore City)					
Stock credits	—	—	—	—	
Improvement Grants		21000			
Total Public Debt	3000	37195	5100	4815	
TOTAL RECEIPTS	176038	148495	142936	116879	

C Statement showing the details of estimates of expenditure for the year 1943—1944

[*N B*—Details of establishments should not be shown in this statement]

Items of expenditure	Estimate for the ensuing year 1943–1944	Revised estimate for the current year 1942–1943	Sanctioned estimate for the current year 1942–1943	Accounts of past year 1941–1942 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
A General Administration—					
I Head Office—					
1 Deputy Commissioner's Office—					
(*a*) Salary of establishment—contribution towards the pay of the establishment of the Local Fund Department of the Deputy Commissioner's Office					
(*b*) Travelling allowance					
(*c*) Contingencies					
(*d*) Furniture					
(*e*) Stationery supplied by Government Stationery Depot					
(*f*) Miscellaneous					
Total 1	600	600	600	—	
2 Municipal Office—DA to Peons CA to Mess Peons/Sweeper	360	360	360	292	
(*a*) Salary of establishment	—	—	—	—	
Pay of Chief Overseer Contribution towards the salary of Local Fund Clerks—	1500	1500	1500		
Permanent Estt	3504	2870	2196	4053	
Temporary	—	—	640	—	
Local allowance					
(*b*) Travelling allowance	100	100	100 120	137	
(*c*) Contingencies	250	250	~~250~~	289	
(*d*) Furniture	300	300	300	351	
(*e*) Stationery supplied by Government Stationery Depot	350	300	300	248	

C Statement showing the details of estimates of expenditure for the year 1943—1944—(*contd*)

Items of expenditure	Estimate for the ensuing year 1943—1944	Revised estimate for the current year 1942—1943	Sanctioned estimate for the current year 1942—1943	Accounts of past year 1941—1942 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(*f*) Miscellaneous—	1014	t			
Purchase and maintenance of motor cars	–				
Purchase of books and journals	30	30	201	17	
Book binding charges	——		30		
Postage charges	30	30	301	30	
Telegram charges	–	–	30		
Printing charges	600	600	600	681	
Local Advertisement charges	1000	300	203	203	
Clothing charges					
Belts and badges					
Total (*f*)					
Total 2					
Total I					
II Collection—					
1 Octroi-					
(*a*) Establishment					
Permanent	9024	3090	2474	6076	
Temporary	–	4512	3816		
Revision of Establishment					
Total (*a*)					
(*b*) Commission					

(c) Other charges (to be specified)—							
Rewards	100		50		100	33	
Rent							
Contingencies	150		150		100	142	
Miscellaneous							
Total (c)							
Total 1	-						
2 Other taxes—(Motor tax)							
(a) Establishment—			-				
Permanent	3714		2659		2484	2455	
Temporary					360		
Total (a)							
(b) Commission							
(c) Oth r charges (to be specified)	-		-		660	-	
Contingencies	50		50		50	27	
Painting door numbers	200		-		-	-	
Bicycles badges	350		200		200	350	
Total (c)							
Total 2							
3 Rents and other receipts—							
Establishment—							
Permanent							
Temporary							
4 Refunds	150		30		150	28	
Total II							
III Pensions and gratuities including pensionary contribution on account of employees lent to the Municipalities	2193	-	2103		1800	1691	
Total A	24465		20084		19283	17103	

B Statement showing the details of estimates of receipts for the year 1943–1944

Items of ~~receipts~~ Expenditure	Estimate for the ensu in year 1943–1944	Revised estimate for the current year 1942–1943	Sanctioned estimate for the current year 1942–1943	Accounts of past year 1941–1942 (audited figures)	Explanation for var ations between columns 2 and 3
1	2	3	4	5	6
B Public safety					
1 Fire protection–					
(a) Establishment–					
Permanent					
Temporary					
(b) Other charges (to be specified)					
2 Lighting charges–					
(a) Establishment	-				
Electric charges on Supply Auditory (b) Other charges–	600	600	600	733	
~~Street~~ ~~Petrol~~ l ghting charges	-			-	
Radio Repairing charges Purch a e of oil wick etc	150	—	—	—	—
(c) Light ng by contract					
(d) Electric lig t ting charges (Street)	11000	10000	10000	4398	
Total 2					-
3 Rewards for d struction of wild animals snakes dogs etc–					
Capturing ard deporting monkeys	50	50	200	89	
Destruction of snakes	-	-	25	-	
Destruction of dogs and bitches	-	-	25	-	
Total 3					
4 Miscellaneous					
Total B	11800	10650	10850	15220	

C Public Works carried out by Public Works Department—				
(1) Original works	7000	-	-	-
(2) Repairs				
(3) Establishment				
(4) Tools and plant	-			
Total C	-			
D Public Works carried out by Civil Department—				
(1) Original works	18000	9100	9100	6738
(2) Repairs	8000	10000	6000	3339
(3) Compensation	7000	5000	5000	1832
(4) Tools and plant	100	100	100	108
(5) Establishment charges—				
Permanent	3840	3546	2800	3296
Contribution towards the salary of Work Inspector or Sanitary or Assistant Sanitary Inspector	-			
(b) Contingencies Drawing Peons Taps	2000	2000	2000	-
Total (5)				
Total D	37940	29746	24000	15313
E Public Health and Convenience—				
1 Health Office—				
(a) Health Officer				
(b) Establishment—				
Permanent	———	-		
Temporary	-			
(c) Other charges	- -			
Total 1	-			

B Statement showing the details of estimates of receipts for the year 1943 —1944 —(*contd*)

Items of receipts	Estimate for the ensuing year 1943—1944	Revised estimate for the current year 1942—1943	Sanctioned estimate for the current year 1942—1943	Accounts of past year 1941—1942 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
2 Conservancy and sanitation	-				
(a) Establishment—					
Permanent	2928	15504	2328	12815	Details noted in the Explanatory memo
Temporary	14916		10044		
Provision for additional establishment or revision of establishment—					
Local allowance					
Total (a)					
Road watering and cleaning					
(c) Other charges (purchase of carts dust bins etc)—					
Hire of carts permanent	6552	6552	6552	6768	
Hire of carts temporary					
Purchase of carts					
Repair of carts	50	50	7450	-	
Purchase of dustbins	200	200	-	-	
Purchase of brooms tools and plant	50	50	50	-	
Miscellaneous					
Total (c)					

(d) Plague Cholera and other charges	1000	1000	1000	1091
Epidemic Diseases Hospital—				
Establishment	—			
Dieting charges				
Rations to the poor				
Bedding and clothing	1500	1500	1500	1224
Uniforms to servants	1536	1716	1500	1508
Contingent charges				
Furniture and improvement of sheds				
Total E D Hospital	—	—	—	—
Disinfection—				
Establishment			-	-
Preparation of emulsion etc	—	-		
Uniforms to Inspector and coolies				
Total Disinfection				
Inoculation rewards				
Watchman for Health Camp	-			
Total Plague charges				
Cholera charges				
Total (d)				
Total 2	2 7	1(572	1n	401

C Statement showing details of estimates of receipts for the year 1943 –1944 –(*contd*)

Items of receipts	Estimate for the ensuing year 1943 –1944		Revised estimate for the current year 1942–1943		Sanctioned estimate for the current year 1942–1943		Accounts of past year 1941 –1942 (audited figures)		Explanation for variations between columns 2 and 3
1	2		3		4		5		6
3 Medical relief including vaccination—			72				81 176		
(*a*) Local Fund Hospitals and Dispensaries—									
(i) Charge allowance Hospital Dispensary	1586		1311		1311		1305		
(ii) Establishment		—		—		—	—	—	
(iii) House rent contingencies and furniture—									
House rent				—	—				
Contingencies									
Furniture		—							
(iv) Dieting charges	—								
(v) Bedding and clothing charges Government Dispensary	50		10		—		—		
(vi) Country medicines	— —								
(vii) Travelling allowances Ayurvedic Dispensary	150		—		—	—	—		
Total (*a*)									
(*b*) Contributions on account of construction and repairs of Local Fund Dispensaries and Hospital Staff Quarters							-		
(*c*) Midwives and maternity—									
(i) Establishment—									
Maharani's Hospital	—								
Midwives	1115		426		380		387		Details noted on the Explanatory one
Total (i)									

(ii) Reward for extra labour cases and other items	180	180	180	209
Maharani's Hospital—				
Contingency Female Dispensary	333	300	300	245
Furniture				
Dieting charges				
Bedding and clothing				
Country medicine "				
Bhupalam Extra Lady Doctor Maharani's Hospital	1568	1368	1368	977
Midwives	-			
Total (ii)	-			
(iii) Travelling allowance	——			
(iv) Midwives articles				
Total (c)				
(d) Contributions to Ayurvedic and Unani				
Dispensaries	1200	1200	1200	681
Indigenous Hospitals and Vaidyasalas—				
Establishment				
Rent	-			
Medicine				
Total Indigenous Hospitals and Vaidyasalas				
Allowance to Pandits and Hakims—				
	7471	31067		7210

C Statement showing the details of estimates of expenditure for the year 1943 —1944—(*contd*)

Iteems of expenditure	Estimate for the ensu ing year 1943—1944	Revised estimate for the current year 1942—1943	Sanctioned estimate for the current year 1942—1943	Accounts of past year 1941—1942 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(e) Grants to other medical institutions (to be specified)	4014	1-8)	7767	10	
Lady Dufferin Female Hospital Fund Centre St Martha's Hospital Bangalore	120	80	120	140	
Church of England Zenana Mission Hospital Chennapatna		-		-	
Redfern Memorial Hospital Hassan					
(f) Charges for treatment of indigent patients in the Pasteur Institute					
(g) Veterinary Hospitals and Dispensaries	162	162	162	162	
(h) Vaccination—					
(i) Establishment—					
Permanent	515	486	~~485~~ 486	445	
Temporary			445		
(ii) Other items Cost of Vaccine lymph Total (h)	175	175	175	162	
Total 3					
4 Registration of Births and Deaths					
Establishment—					
Permanent	270	-	200	-	
Temporary					
Contingencies	20	-	20	-	
House rent					
Total 4					

5 Maintenance of public gardens and buildings—				
Establishment	612	438	396	384
Purchase of plant seed etc				
Cart hire				
Miscellaneous				
Total 5				
6 Markets and Slaughter houses—				
Market establishment	252	222	198	135
Slaughterhouse establishment Allowance to the Veterinary Surgeon	120			
Miscellaneous				
Total 6				
7 Cattle pounds—				
(a) Establishment	450	390	306	315
(b) Commission				
(c) Feeding charges	300	300	300	219
Rewards to impounders				
Total 7				
8 Public Conveyances				
Establishment				
Contingencies				
Drivers badges New charges by Court for Cart work	840	840	720	
Printing numbers of carriages				
Total 8	1750	1545	[illegible]	671

C Statement showing the details of estimates of receipts for the year 1943—1944—(*contd*)

Items of receipts	Estimate for the ensuing year 1943—1944	Revised estimate for the current year 1942—1943	Sanctioned estimate for the current year 1942—1943	Accounts of past year 1941—1942 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
9 Water supply and maintenance charges— 18					
Maintenance of water works and supply of water for 43-44	26288	24200	60302 26242	14000	
Watchers & Guards—Annamalai	8625	-	10000 11495		
Permanent	-				
Temporary					
Miscellaneou					
Total 9	—				
10 Fairs and Festivals—					
Market Shows	100	100	120	86	
Decoration charges					
Other items					
Total 10					
11 Sewage farms	—				
12 Avenues—					
Miscellaneous	100	100	100	-	
Burial ground watchmen					
Watch maker's allowance					
Music charges Radio Exp	252	182	182	124	
Other items					
Total 13					
Total F					

Total E	74115		58880		151,531	143382 ~~43880~~	
F Public Instruction—							
1 Municipal School—							
(a) Establishment							
Permanent—							
school	—		—			—	—
school							
school							
Temporary							
school							
Total (a)							
(b) Other charges—							
Rent							
Contingencies							
Printing charges							
Prize books							
Purchase of books maps Kindergarten apparatus etc							
Miscellaneous Medical Inspection of School children	—		—		90	—	
Total (b)							
Total 1						—	—
2 Contributions and grants to—							
(a) Private Schools and Colleges—							
(Here enter names of schools with monthly grants)							

C Statement showing the details of estimates of receipts for the year 1943 -1944—(*contd*)

Items of receipts	Estimate for the ensuing year 1943—1944	Revised estimate for the current year 1942—1943	Sanctioned estimate for the current year 1942—1943	Accounts of past year 1941—1942 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(*b*) Provincial Funds	—	—		—	—
(*c*) Village School Funds					
Total 2					
3 Other charges—					
Establishment					
Total F	—	—	90	—	
G Contributions and Grants in aid (private)—					
1 Reading Rooms and Libraries—	600	600	660	610	—
Srinivasa Mandiram Bangalore					
Mahila Samaj Free Library Chikmagalur	50	50	50	130	
2 Other items (to be specified)—					
Moiety of income payable to Sringeri Mutt					
Total G	650	650	710	740	
H Miscellaneous—					
1 Interest on loans	7019	11760	11760	1428	
2 Actual cost of work done for private individuals	—				
3 Law charges	1000	1000	1000	2226	
4 Charitable institutions—	—	—	—	—	
Scholarships to students Sanctioned by Sir Jayachamarendra Memorial Trust Board (a) Home for incurable paupers	300	—	—	—	
Students Brahmana Sangha Establishment	60	—	—	—	
Akshara Poshana Sangha Feeding charges	250	—	—	—	
Local Scouts Association Total (a)	1425	25	25	25	—

(b) Thanksgiving Society	25	25	25	25	
Baby Money doles	50	50	50	50	
Clothing Charges	50	50	50	50	
Contribution to Vijayanagar	60	60	60	50	
Refund of Sale value	15	15	100	5	
(c) Chattrams—					
Establishment	588	498	372	366	
Feeding charges	50	50	50	2	
Conferences	50	50	50	-	
(d) Others (to be specified)	1542 -				
Total 4					
5 Other items (to be specified)					
Expenditure of previous years adjusted in the current year					
Total II	9542	13583	13542	4182 4182	
I Public Debt—					
1 Loans	28564	3594	22188	9938	
2 Deposits	3000	3000	3000	2521	
3 Advances	-	7000	-	1816	
4 Other items (to be specified) Extension	-	1014	2150	458	
New extension charges (Bangalore City)					
Town Improvement Trust debts	---	15600	-	-	
Total I Public Debt	31564	29608	27288	14733	
TOTAL EXPENDITURE	190076	163201	247234	110647	

C Ramaswamy Esq
MUNICIPAL COUNCIL

D Statement showing the estimate of demand collection and balance under the municipal rates and taxes

Details		Octroi	Taxon buildings and lands	Taxon vehicles and animals	Taxon professions and trades	Tolls on ferries	Water tax	Light tax	Special sanitary	Shop tax	Oil mill tax	Cattle tax	Other to be specified	Remarks
1		2	3	4	5	6	7	8	9	10	11	12	13	14
I Estimate of the ensuing year 1943-1944	1 Opening balance of arrears	---	10975	---	1489	-	6806	4151	-	1743				
	2 Newdemand	34000	15586	2600	1800	16000	7500	3750	-	3188				
	3 Total	34000	26561	2600	3289	16000	14306	7901	-	4931				
	4 Remission	-	-	-	-		-	-	-	-	-			
	5 Collection	34000	14000	2600	1800	16000	8000	4000	-	3250				
	6 Closing balance of arrears	-	10561	-	1489	-	6306	3901	-	1681				
II Revised estimate for the current year 1942-1943	7 Opening balance of arrears	-	10368	-	1517	-	5245	3241	-	1867				
	8 Newdemand	34000	15586	-	1800	16000	7500	3750	-	3188				
	9 Total	34000	25954	2636	3317	16000	12745	6991	-	5055				
	10 Remission	-	100	-	150	-	50	25	-	50				
	11 Collection	34000	14979	2636	1828	16000	5939	2840	-	3312				
	12 Closing balance of arrears	---	10975	-	1489	-	6806	4151	-	1743				

III Santo d timat f the c ent y r 194 2-194 3	13	Op n g b l nce of r	—	10368	-	1517	-	5245	3241	-	1867	
	14	New dem d	27000	15586	3200	1800	15300	7500	3750	-	3188	
	15	T t l	27000	25954	3200	3317	15300	12745	6991	-	5055	
	16	R m n	-	100	-	150	-	50	25	-	50	
	17	Coll t	27000	15300	3200	1800	15300	7650	3825	-	3250	
	18	Clos ng balance f a rea	-	10554	3200	1367	-	5040	3141		1705	
IV Actual f the p st y 194 -194 2	19	Opening balance f a re	-	13400	-	1047	-	7840	3953		2845	
	20	New dem d	28159	15000	2437	1712	19732	7500	2806		2248	
	21	Tot l	28159	28400	2437	2759	19732	15340	6759		5093	
	22	R m sion	—	300	—	—	—	3225	75	—	200	
	23	Collection	28159	17732	2437	1242	19732	6870	3443	-	3026	
	24	Clos ng balance t ar ea	-	10368	-	1517	-	5245	3241	-	1867	

C Ramaseshamy Secy

MUNICIPAL Co
SHI OGA

E Statement showing the *variation in the scale* of establishments adopted in the budget estimate for the year 1943–1944

and that for 1942–1943

Head of account	Designation	For the year				Authority for variation
		1942–1943		1943–1944		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7
A 2	Mohatarfa clerk	1	25	1	25-1-40	
6	Record keeper	1	25	1	25-1-40	
6	Office Daffadar	*	-	1	12	
A II 1(a)	Collector of Land Revenue	1	30	1	40/-	
A II (3) (a)	Asst Subsidiary Inspector Collection of Water Assessment	-	-	1	15	
E 3 (c)	Mukadams	1	30	1	30	
	4	-	-	2	20 Each	

Re 2 Arrangements Present
Town Municipal Council
Shimoga

F Statement showing the Public Works to be carried out during the year 1943 —1944

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 1943 —1944		Remarks
			Actual to the end of the previous year 1941 —1942	Probable during the current year 1942 —19	Works in progress	Works not commenced	
1	2	3	4	5	6	7	8
Public Works executed by the Public Works Department							
Public Works executed by the Civil Department	1 For the Rs Sail Drainage in Durgigudi	17000	—	~~10000~~	10000	7000	
	2 Construction of Salt Pattern Drain in Kanagapparambu	1000	—	—	—	1000	
	3 Construction of Road Culverts	1500	—	—	—	1500	
	4 Construction of Drains in B Sheet Hale Kalitkond Layout behind Hospital	2000	—	—	—	2000	
	5 Construction of Brick Drains in Park	2500	—	—	—	2500	
	6 Other works	3000				3000	
						17000	
	For Road repairs and P R Work of Drainage buildings	—	—	—	—	8000	

C Ramaswamy Iyer
Chairman
IN MUNICIPAL COUNCIL
SHIMOGA

25

G Statement showing details of charges under Medical relief for the year 1943–1944

Details	Name and locality of Medical Institution																							
	Municipal Dispensary				Female Dispensary				Municipal Ambulance Dispensary Malleswaram				Veterinary Dispensary				Ayurvedic Dispensary							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount
	-			1586		—	-	333				1528				162				1200				

C. Ramaswamy Setty
By Manager
MUNICIPAL COUNCIL
SHIMOGA

(To be submitted once in five years)

H Statement showing details of establishments for the year 194 —194

Head of Account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks re authority for the scale of establishment entertained
1	2	3	4	5	6	7

(To be submitted once in five years)

H Statement showing the details of establi hments for the year 194 —194 (*concld*)

Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks i e authority for the scale of establishm ent entertained
1	2	3	4	5	6	7

W D 02388—GPB—1 000 books of 28 pp each—23-6-41

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to 468

General and Revenue Secretariat

( )

th *194*

Date of issue 3/8 194

Signed by Mr G R Rao

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette, English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part?

Section Rel

File No 35-43

Serial No 3

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter No M 3 Rs A 54/42-43 dt 15th July 1943 from the Dy Comr Shimoga D, forwarding, with his remarks, the budget estimates of the Shimoga Town Municipal Council for 1943-44

D 3/8

Order thereon—No. 1419-20 and 35-43-3

Recorded with the following observations—

The Municipal council has an investment of Rs 1817 in Govt Securities and the Municipal Council has anticipates an income of Rs 1,76,038 during the year 1943-44, the principal heads of which being as follows—

	Rs
Ad Octroi	31,000
2 Taxes on buildings & lands	16000

Tolls . 16,000

2 Sale proceeds of land 60000

~~7-8 Public Debt~~

Water tax 8000

Lighting tax 4000

Shop Tax — 3250

Rent on buildings 1900

Water Service Fees 14,500

Fees from Markets Function stalls — 5,758

Licence fees 1500

3) The receipts side of the budget is agreed, with the following modifications —

Budget Head	Proposed by the Municipal council	Agreed by Govt	Remarks
2 Sale proceeds of Lands	60000 —	35000	As recommended by the DC
7-8 Public Debt — — —			
Education cess	—	2226	— do —

4) The Municipal Council has provided for the following an expenditure Rs 1,90,076 during the year 1943-44. The following modifications have been made under Universal items for reasons noted against each. —

Budget Head	Provided by the Municipal Council	Agreed by Govt	Remarks
A Establishment pertaining to 2 Salary & Establ	3504 —	3,504 —	The increase over the provision for last year is stated to be due to grant of dearness allowance & term employment of a Municipal Officer. This is retained subject to obtaining formal sanction to proposal
(c) contingencies	250 —	120 —	As recommended by the DC
(f) Miscellaneous	1660 —	960 —	— do —

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

A II	Octroi collection	Rs 9024	Rs 9024 The increase under this head is on account of the increase in the pay of the Octroi Inspector from Rs 35- to Rs 40/- pm & the grant of cleaners allowance to the staff which returned subject to formal sanction being obtained with effect
A II	Octroi Motor Taxes establishment	3714	3714 The increase over the last year provision is due to the proposal to appoint a Bill Collector on Rs 15 pm This is returned subject to formal sanction being obtained with effect
	pay of the Octroi Agency	—	450 ~~as recommended by~~ as recommended by the Octroi Committee
D	Public Works	37,940	32,940 — As —
E a	Establishment	34,913	34,913 Noted to be required to meet the current charges of Rs 26,288 & to pay off the arrears Rs 8,625 This returned
I	Public Debt	31564	31564 }
	Education cess	—	2225 } As recommended by the Octroi

$ / With the above modifications the abstract for the budget will be as under —

WD 0282—GPB- 22 500—14 3 38

Opening balance	Rs	17,103
Receipts Normal	1,12998	
Extraordinary	40,265	153263
Total		1,70366
Expenditure Normal	137507	
Extraordinary	49414	186921
Closing balance		16555

Though the above figures show that the normal expenditure is much more than the normal income the closing balance would be minus 16555

6) Sanction of competent authority should be obtained before utilising enhanced & fresh grants made in the budget under several heads of expenditure

7) The contributions due to several agencies should be paid promptly

8) The financial position of the municipality is very poor case year after year It is very necessary that savings should be effected by restricting expenditure under discretionary items & by strict observance of economy.

9) The arrears of Motor tax & other taxes amount to Rs 25764 as on 29.777 This is very heavy The Municipal council should take effective steps to collect the heavy outstandings & explore new avenues to improve the financial position of the Municipality

Encl: Last by 28th inst

To The Director
Local Fund Audit

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ -

Letter No L3 Per A 54/42-43 dated 15th July 1943 from the Deputy Commissioner, Shimoga District, forwarding with his remark the budget estimates of the Shimoga Town Municipal Council for the year 1943-44

ORDER NO: ~~9x~~ L/419-20 ml 35-43-3

Dated, Bangalore, the 3rd August 1943.

Recorded with the following observations -

The Municipal Council has an investment of Rs 1,617/- in Government Savings Pack

2 The Municipal Council anticipates an income of Rs 1,76,03 during the year 1943-44, the principal heads of which being as follows -

		Rs
A1	Octroi	34,000/-
2	Taxes on buildings and land	16,000/-
	Tolls	16,000/-
C2	Sale proceeds of ~~lands~~ lands	60,000/-
	Water Tax	8,000/-
	Lighting Tax	4,000/-
	Shop tax	3,250/-
	Rents on buildings	1,900/-
	Water Service Fees	14,500/-
	Fees from markets and Mutton stalls	5,758/-
	License fees	1,500/-

3 The receipts side of the budget is approved, with the following modifications -

	Budget Head	Proposed by the Municipal Council	Approved by Government	Remarks
C2	Sale of proceeds of lands	Rs 60,000/-	Rs 35,000/-	As recommended by the Deputy Commissioner
F4	Public Debt Education Cess	" - -	" 2,225/-	-do-

4 The Municipal Council has provided for an expenditure of

Rs 1,90,076/- during the year 1943-44 The following modifications have been made under the several items for reasons noted against each -

Budget Head	Provided by the Municipal Council Rs	Sanctioned by Government Rs	Remarks
A2(a) Municipal Office - Salary of establishment	3,504/-	3,504/-	The increase over the previous provisions for last year is stated to be due to the grant of dearness allowance and to the employment of a Municipal Daffedar This is retained subject to obtaining formal sanction to proposal
(c) Contingencies	250/-	120/-	As recommended by the Deputy Commissioner
(f) Miscellaneous	1,660/-	900/-	-do-
AII Octroi collection	9,024/-	9,024/-	The increase under this head is an account of increasing the pay of the Octroi Inspector from Rs 30 to 40 per mensem and to the grant of dearness allowance to the staff This is retained subject to formal sanction of Government being obtained in the matter
AII2(a) Mohatarfa taxes establishment	3,714/-	3,714/-	The increase over the last year's provision is due to the proposal to appointment a Bill Collector on Rs 15 per mensem This is retained subject to formal sanction of Government being obtained in the matter
Pay of the Assessing Officer	-	450/-	As recommended by the Deputy Commissioner
D Public Works,	37,940/-	32,940/-	-do-
E9 Water Supply	34,913/-	34,913/-	This is stated to be required to meet the current charges of Rs 26,288 and to pay off the 1st instalment of the arrears Rs 8,625/- This is retained
I Public Debt Education Cess	31,564/- -	31,564/-) 2,225/-)	As recommended by the Deputy Commissioner

6 With the above modifications the abstract figures of the

budget will be as under -

			Rs
Opening balance			17,103/-
Receipts	Normal	Rs 1,12,998/-	
	Extraordinary	" 40,265/-	
	Total		1,53,263/-
			1,70,366/-
Expenditure.	Normal	Rs 1,37,507/-	
	Extraordinary	" 49,414/-	1,86,921/-
Closing balance			16,555/-

According to the above figures, the normal expenditure is very much more than the normal income and the closing balance would be minus Rs 16,555/-

5 Sanction of competent authority should be obtained before utilising enhanced and fresh grants made in the budget under several heads of expenditure.

7 The contributions due to several departments of Government should be paid promptly.

8 The financial position of the Municipality is growing worse year after year. It is very necessary that savings should be effected by restricting expenditure under discretionary items and by strid observance of economy

9 The arrears of Mohatarfa and other taxes amount to Rs.25,164/- against Rs 29,777/- during the previous year This is very heavy The Municipal Council should take effective steps to collect the heavy outstanding and explore new avenues to improve the financial position of the Municipality.

For Secretary to Government,
Law Department.

To

The Deputy Commissioner, Shimoga District.
Comptroller to Government

sr/6

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

READ -

Letter No 113 Per A 54/42-43 dated 15th July 1943 from the Deputy Commissioner, Shimoga District, forwarding with his remarks the budget estimates of the Shimoga Town Municipal Council for the year 1943-44

ORDER NO L 1419-20 Mi 35-43-3

Dated, Bangalore, the 3rd August 1943

Recorded with the following observations -

The Municipal Council has an investment of Rs 1,617/- in the Government Savings Bank

2 The Municipal Council anticipates an income of Rs 1,76,038 during the year 1943-44, the principal heads of which being as follows -

		Rs
A1	Octroi	34,000/-
2	Taxes on buildings and land	16,000/-
	Tolls	16,000/-
C2	Sale proceeds of ~~lands~~ lands	60,000/-
	Water Tax	8,000/-
	Lighting Tax	4,000/-
	Shop tax	3,250/-
	Rents on buildings	1,900/-
	Water Service Fees	14,500/-
	Fees from markets and Mutton stalls	5,758/-
	License fees	1,500/-

3 The receipts side of the budget is approved, with the following modifications -

	Budget head	Proposed by the Municipal Council	Approved by Government	Remarks
C2	Sale of proceeds of lands	Rs 60,000/-	Rs 35,000/-	As recommended by the Deputy Commissioner
F4	Public Debt Education Cess	" - -	" 2,225/-	-do-

4 The Municipal Council has provided for an expenditure of

Rs 1,90,076/- during the year 1943-44 The following modifications have been made under the several items for reasons noted against each -

Budget Head	Provided by the Municipal Council Rs	Sanctioned by Government Rs	Remarks
A2(a) Municipal Office - Salary of establishment	3,504/-	3,504/-	The increase over the ~~previous~~ provisions for last year is stated to be due to the grant of dearness allowance and to the employment of a Municipal Daffedar This is retained subject to obtaining formal sanction to proposal
(c) Contingencies	250/-	120/-	As recommended by the Deputy Commissioner
(f) Miscellaneous	1,660/-	960/-	-do-
AII Octroi collection	9,024/-	9,024/-	The increase under the head is on account of increasing the pay of the Octroi Inspector from Rs 35 to 40 per mensem and to the grant of dearness allowance to the staff This is retained, subject to formal sanction of Government being obtained in the matter
AII2(a) Mohatarfa taxes/establishment	3,714/-	3,714/-	The increase over the last year's provision is due to the proposal to appointment a Bill Collector on Rs 15 per mensem This is retained, subject to formal sanction of Government being obtained in the matter
Pay of the Assessing Officer	-	450/-	As recommended by the Deputy Commissioner
D Public Works,	37,940/-	32,940/-	-do-
E9 Water Supply	34,913/-	34,913/-	This is stated to be required to meet the current charges of Rs 26,288 and to pay of the 1st instalment of the arrears Rs 8,625/- This is retained
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			Rs
Opening balance			17,103/-
Receipts	Normal	Rs 1,12,998/-	
	Extraordinary	" 40,265/-	
	Total		1,53,263/-
			1,70,366/-
Expenditure.	Normal	Rs 1,37,507/-	
	Extraordinary	" 49,414/-	1,86,921/-
Closing balance			—16,555/-

According to the above figures, the normal expenditure is very much more than the normal income and the closing balance would be minus Rs 16,555/-

6 Sanction of competent authority should be obtained before utilising enhanced and fresh grants made in the budget under severa heads of expenditure

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For Secretary to Government,
Law Department

To

The Deputy Commissioner, Shimoga District
Comptroller to Government

sr/6

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ -

Letter No M3 Per A 54/42-43 dated 15th July 1943 from the Deputy Commissioner, Shimoga District, forwarding with his remark the budget estimates of the Shimoga Town Municipal Council for the year 1943-44

ORDER NO L1419-20 ml 35-43-3
Dated, Bangalore, the 3rd August 1943

Recorded with the following observations:-

The Municipal Council has an investment of Rs 1,617/- in Government Savings Bank

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		Rs
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	Tolls	16,000/-
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	Shop tax	3,250/-
	Rents on buildings	1,900/-
	Water Service Fees	14,500/-
	Fees from markets and Mutton stalls	5,758/-
	License fees	1,500/-

3 The receipts side of the budget is approved, with the following modifications -

	Budget Head	Proposed by the Municipal Council	Approved by Government	Remarks.
C2	Sale of proceeds of lands	Rs 60,000/-	Rs 35,000/-	As recommended by the Deputy Commissioner
F4	Public Debt Education Cess	" - -	" 2,225/-	-do-

4 The Municipal Council has provided for an expenditure of

Rs 1,90,076/- during the year 1943-44 The following modifications have been made under the several items for reasons noted against each -

Budget Head	Provided by the Municipal Council Rs	Sanctioned by Government Rs	Remarks
A2(a) Municipal Office - Salary of establishment	3,504/-	3,504/-	The increase over the previous provisions for last year is stated to be due to the grant of dearness allowance and to the employment of a Municipal Daffedar This is retained subject to obtaining formal sanction to proposal
(c) Contingencies	250/-	120/-	As recommended by the Deputy Commissioner
(f) Miscellaneous	1,660/-	960/-	-do-
AII Octroi collection	9,024/-	9,024/-	The increase under this head is an account of increasing the pay of the Octroi Inspector from Rs.35 to 40 per mensem and to the grant of dearness allowance to the staff. This is retained subject to formal sanction of Government being obtained in the matter
AII2(a) Mohatarfa taxes establishment	3,714/-	3,714/-	The increase over the last year's provision is due to the proposal to appointment a Bill Collector on Rs.15 per mensem This is retained subject to formal sanction of Government being obtained in the matter
Pay of the Assessing Officer	-	450/-	As recommended by the Deputy Commissioner
D Public Works,	37,940/-	32,940/-	-do-
E9 Water Supply	34,913/-	34,913/-	This is stated to be required to meet the current charges of Rs 26,288 and to pay of the 1st instalment of the arrears Rs 8,625/- This is retained.
I Public Debt Education Cess	31,564/-	31,564/- 2,225/-	As recommended by the Deputy Commissioner

5. With the above modifications the abstract figures of the

budget will be as under -

			Rs
Opening balance ..			17,103/-
Receipts	Normal	Rs 1,12,998/-	
	Extraordinary	" 40,265/-	
		Total:	1,53,263/-
			1,70,366/-
Expenditure.	Normal	Rs 1,37,507/-	
	Extraordinary	" 49,414/-	1,86,921/-
Closing balance			16,555/-

According to the above figures, the normal expenditure is very much more than the normal income and the closing balance would be minus Rs 16,555/-

6 Sanction of competent authority should be obtained before utilising enhanced and fresh grants made in the budget under several heads of expenditure.

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9. The arrears of Mohatarfa and other taxes amount to Rs 25,164/- against Rs 29,777/- during the previous year This is very heavy. The Municipal Council should take effective steps to collect the heavy outstanding and explore new avenues to improve the financial position of the Municipality

For Secretary to Government,
Law Department

To

The Deputy Commissioner, Shimoga Distrrict

" Comptroller to Government

sr/6

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ -

Letter No M3 Per A 54/42-43 dated 15th July 1943 from the Deputy Commissioner, Shimoga District, forwarding with his remarks the budget estimates of the Shimoga Town Municipal Council for the year 1943-44

ORDER NO L1419-20 ml 35-43-3

Dated, Bangalore, the 9th August 1943

Recorded with the following observations:-

The Municipal Council has an investment of Rs 1,617/- in the Government Savings Bank

2 The Municipal Council anticipates an income of Rs 1,76,038 during the year 1943-44, the principal heads of which being as follows -

		Rs
A1	Octroi	34,000/-
2	Taxes on buildings and land	16,000/-
	Tolls	16,000/-
C2	Sale proceeds of ~~lands~~ lands	60,000/-
	Water Tax	8,000/-
	Lighting Tax	4,000/-
	Shop tax	3,250/-
	Rents on buildings	1,900/-
	Water Service Fees	14,500/-
	Fees from markets and Mutton stalls	5,758/-
	License fees	1,500/-

3 The receipts side of the budget is approved, with the following modifications -

	Budget Head	Proposed by the Municipal Council	Approved by Government	Remarks
C2	Sale of proceeds of lands	Rs 60,000/-	Rs 35,000/-	As recommended by the Deputy Commissioner
F4	Public Debt Education Cess	" - -	" 2,225/-	-do-

4 The Municipal Council has provided for an expenditure of

Rs 1,90,076/- during the year 1943-44 The following modifications have been made under the several items for reasons noted against each -

Budget head	Provided by the Municipal Council Rs	Sanctioned by Government Rs	Remarks
A2(a) Municipal Office - Salary of establishment	3,504/-	3,504/-	The increase over the previous provisions for last year is stated to be due to the grant of dearness allowance and to the employment of a Municipal Daffedar This is retained subject to obtaining formal sanction to proposal
(c) Contingencies	250/-	120/-	As recommended by the Deputy Commissioner
(f) Miscellaneous	1,660/-	960/-	-do-
AII Octroi collection	9,024/-	9,024/-	The increase under this head is an account of increasing the pay of the Octroi Inspector from Rs 35 to 40 per mensem and to the grant of dearness allowance to the staff This is retained, subject to formal sanction of Government being obtained in the matter
AII2(a) Mohatarfa taxes establishment	3,714/-	3,714/-	The increase over the last year's provision is due to the proposal to appointment a Bill Collector on Rs 15 per mensem This is retained, subject to formal sanction of Government being obtained in the matter
Pay of the Assessing Officer	-	450/-	As recommended by the Deputy Commissioner
D Public Works,	37,940/-	32,940/-	-do-
E9 Water Supply	34,913/-	34,913/-	This is stated to be required to meet the current charges of Rs 26,288 and to pay off the 1st instalment of the arrears Rs 8,625/- This is retained
I Public Debt Education Cess	31,564/- -	31,564/-) 2,225/-)	As recommended by the Deputy Commissioner

& With the above modifications the abstract figures of the

budget will be as under -

			Rs
Opening balance			17,103/-
Receipts	Normal	Rs 1,12,998/-	
	Extraordinary	" 40,265/-	
	Total		1,53,263/-
			1,70,366/-
Expenditure	Normal	Rs 1,37,507/-	
	Extraordinary	" 49,414/-	1,86,921/-
Closing balance			16,555/-

According to the above figures the normal expenditure is very much more than the normal income and the closing balance would be minus Rs 16,555/-

6 Sanction of competent authority should be obtained before utilising enhanced and fresh grants made in the budget under several heads of expenditure

7 The contributions due to several departments of Government should be paid promptly

8 The financial position of the Municipality is growing worse year after year It is very necessary that savings should be effected by restricting expenditure under discretionary items and by strict observance of economy

9 The arrears of Mohatarfa and other taxes amount to Rs 25,164/- against Rs 29,777/- during the previous year This is very heavy The Municipal Council should take effective steps to collect the heavy outstanding and explore new avenues to improve the financial position of the Municipality

For Secretary to Government,
Law Department

To

The Deputy Commissioner, Shimoga District

" Comptroller to Government

sr/6